

Proper Completion of Forms 2848, 8821 and 56

The following is guidance on the proper completion of [Form 2848](#) (*Power of Attorney and Declaration of Representative*) and [Form 8821](#) (*Tax Information Authorization*) for the purpose of conducting EP examinations.

Due to the importance placed on meeting the rules for Third Party Contacts (IRC 7602(c)) and Disclosure (IRC 6103), extreme care must be taken in dealings between examiners and those individuals with whom they have received permission to interact. Such interaction should be limited to the authority granted by Form 2848 or Form 8821, as completed by the taxpayer.

It is imperative that the proper plan and trust names are used for these documents. The only place to find the accurate plan and trust names would be in the plan and/or trust documents. All amendments to the initial plan and trust documents will be requested to be checked to verify that neither name has been changed by amendment.

Following are the necessary requirements for the preparation of the forms (Questions 1-4) and then how specific scenarios will be handled (Questions 4-12). The guidance concludes with a discussion on Unenrolled Return Preparers.

Questions Covering Preparation of the Forms

Question 1: Who is the Taxpayer for the purposes of a 5500 examination?

There are three taxpayers in a Form 5500 examination—the sponsoring employer, the trust, and the plan participants or their beneficiaries. The instructions for both the [Form 2848](#) and [Form 8821](#) require that, for purposes of conducting a 5500 examination, Item 1 (Taxpayer Information) contain the plan name and number (if applicable) and the plan sponsor name, address and EIN. The plan and trust are two separate legal entities. The trust is an “accumulation of assets held in the name of the plan participants”. Unless the employer is also the trustee, it’s possible that a second POA will be necessary. This scenario applies equally to multiemployer and multiple employer plans which also have a plan sponsor and trust.

The following examples are based on the above analysis:

Example 1: Plan Sponsor Power of Attorney

Plan A is being examined. The initial Form 2848 has the plan name as the taxpayer. The examination is a Focused Audit (FA) that includes qualification, vesting and eligibility. The examiner adds no other issues and the case is closed as a “No Change”. Under these circumstances one Form 2848 is sufficient and

should be signed by an individual employed by the plan sponsor, with the authority to designate a representative via Form 2848. If Form 8821 is necessary, the plan sponsor would be the appropriate signatory, under the same rule. The plan name and number should be entered as the “taxpayer” (as well as the plan sponsor’s name and address) and the plan sponsor’s EIN should be used. See attached Forms 2848 and 8821, Example 1-Plan Sponsor.

Example 2: Trust Power of Attorney

Assume the same facts as in Example 1 except that the examiner adds trust assets as part of the FA. In this case, since the trust books and records are being examined, it is necessary to secure a second Form 2848 and/or 8821. The second Form 2848 or Form 8821 must be signed by the trustee(s).

Treasury Regulations 601.503(d) identifies Form 56 as the appropriate method to identify a fiduciary for tax matters; therefore Form 56 should be secured in addition to the Form 2848 or Form 8821 to ensure the individual signing has the authority to act on behalf of the trust. The second Form 2848 or Form 8821 is necessary even if the POA appointed by the plan sponsor is also appointed by the trustee. Only the trustee can appoint a representative to act as the trust’s attorney-in-fact (POA). **Only** the individual(s) listed on the Form 56 have the authority to sign the Form 2848 or Form 8821. The individual(s) listed in Part I of Form 56 would also be the signatory of the Form 56. Line 2 of the Form 56 should list “income” as the tax. Line 3 should list either Forms 1041 or 990-T (if unrelated or debt financed income) which are the only returns that can be filed by the trust. Finally Line 4 should list the years involved (Form 1041 is always filed on a calendar year. For that reason it may be necessary to list more than one year to cover the examination if the trust maintains its books and records on a fiscal year. If the trustees changed after that period a separate Form 56 and Form 2848 or Form 8821 would be required if the examination is expanded and a new Form 2848 is required.). If the plan is on the calendar year both the Form 1041 and Form 990-T could be covered on the same Form 56. How many types of tax, and the years involved, must be determined by the examiner based on his pre-audit initially and expanded, if necessary, as the examination unfolds. It should be noted that Treasury Reg. **§601.503. Requirements of power of attorney, signatures, fiduciaries and Commissioner’s authority to substitute other requirements, provides in relevant part—**

(5) *Taxpayer who has appointed a trustee.* —In the case of a taxpayer who has appointed a trustee, a Form 56, “Notice Concerning Fiduciary Relationship,” should be filed by the trustee. If there is more than one trustee appointed, all should join unless it is shown that fewer than all have authority to act. Internal Revenue Service officials may require the submission of documentary evidence of the authority of the trustee to act. Such evidence may be either a copy of a properly executed trust instrument or a certified copy of extracts from the trust instruments, showing —

- (i) The date of the instrument;

(ii) That it is or is not of record in any court;

(iii) The names of the beneficiaries;

(iv) The appointment of the trustee, the authority granted, and other information as may be necessary to show that such authority extends to Federal tax matters; and

(v) That the trust has not been terminated and the trustee appointed therein is still legally acting as such.

In the event that the trustee appointed in the original trust instrument has been replaced by another trustee, documentary evidence of the appointment of the new trustee must be submitted.

Additionally, if the individual authorized to designate a representative for the plan sponsor is also the trustee, a separate Form 2848 or Form 8821 would be required since the plan sponsor and trust are separate and distinct entities. In completing Part I of Form 2848 or Form 8821, the trust name should be entered as “taxpayer” and the trust EIN should be used if one exists. The plan number and the plan sponsor name and address would also be entered as in Example 1 above. If the trust and plan names are the same then the distinction will be found in “Tax Matters” and by the title of “trustee” next to the authorizing signature. See attached Forms 2848, 8821 and 56, Example 2-Trust.

Example 3:

Given the same facts as Example 1 except the examiner pursues an issue that may result in the revocation of the tax exempt status of the trust (whether settled as a CAP or not). A revocation would have a direct effect on the trust, therefore, a separate Form 2848 or Form 8821 would be necessary. Form 56 for the trust should also be secured in this situation. See attached Form 2848, Example 2-Trust.

Since the plan sponsor, the trust and the participants (or annuitants) are considered taxpayers during an EP examination, a discussion with any of these persons regarding the 5500 examination is not considered a prohibited disclosure under IRC 6103 or a third party contact. Discussion with the participants (or annuitants) would be limited to that which directly affects them.

Question 2: Who is entered in Item 2 on the Forms 2848 (Representative(s)) and 8821 (Appointee) and who is representation limited to?

Only individuals may be named as a Representative on Form 2848. Corporations or other entities may also be entered as the Appointee on Form 8821. Each form should contain the full nine digit CAF number. If the individual designated as Representative or Appointee does not have a CAF number the Form 2848 or Form 8821 should reflect a response of “None”. All other information must be fully completed.

It is not unusual, during an examination, for the examiner to arrive at an examination appointment and find that the individual, listed on the Form 2848 or Form 8821, is not there and has, in fact, sent another member of the same firm to serve as a contact or to conduct the examination. It is necessary that disclosure to anyone acting as a “contact point with the service for purposes of the examination” can only be made “pursuant to a consent valid under IRC section 6103(c) and Treas. Reg. 301.6103(c)-1T”. The consent should be in writing. While oral consents **could** be acceptable, the requirements are stringent and would only be acceptable under narrow circumstances. It is apparent that without a valid consent, the examiner may violate the prohibition against unauthorized disclosure and violate Third Party Contact rules. Treas. Reg. 601.505 states in part:

REGS, §601.505. Revocation, change in representation and substitution or delegation of representative

(b) By the recognized representative

...(2) *Substitution or delegation of recognized representative.* —Any recognized representative appointed in a power of attorney may substitute or delegate authority under the power of attorney to another recognized representative if substitution or delegation is specifically permitted under the power of attorney. Unless otherwise provided in the power of attorney, a recognized representative may make a substitution or delegation without the consent of any other recognized representative appointed to represent the taxpayer in the same matter. A substitution or delegation is effected by filing the following items with offices of the Internal Revenue Service where the power of attorney has been filed —

(i) *Notice of substitution or delegation.* —A Notice of Substitution or Delegation is a statement signed by the recognized representative appointed under the power of attorney. The statement must contain the name and mailing address of the new recognized representative and, if more than one individual is to represent the taxpayer in the matter, a designation of which recognized representative is to receive notices and other written communications;

(ii) *Declaration of representative.* —A written declaration which is made by the new representative as required by §601.502(c); and

(iii) *Power of attorney.* —A power of attorney which specifically authorizes the substitution or delegation.

An employee of a recognized representative may not be substituted for his/her employer with respect to the representation of a taxpayer before the Internal Revenue Service unless the employee is a recognized representative in his/her own capacity under the provisions of §601.502(b). However, even if such employee is not a recognized representative in his/her own capacity under the provisions of §601.502(b), that individual may be authorized by the taxpayer under a tax information authorization to receive and/or inspect confidential tax information under the provisions of section 6103 of the Internal Revenue Code and the regulations there under.

Part I, Item 5 of the Form 2848 specifically prohibits this type of substitution. In order for a substitution to be valid, wording would have to be added to this area

allowing for the substitution. It is policy, therefore, that examinations be conducted with only those individuals named on a valid Form 2848.

Question 3: What is to be entered in Item 3 which is “Tax Matters” on both Forms 2848 and 8821?

The type of tax shown on Form 2848 or Form 8821 depends on the entity being examined. As you know, the plan could never, under any circumstances, produce a tax liability. For that reason, during the examination of the Form 5500 (the plan) the only valid entry under “Type of Tax” would be “NA”. The “Tax Form Number” would be 5500 and the “Year(s) or Period(s)” would be the plan year(s) under examination.

If separate Forms 2848 and/or 8821 are necessary for the trust the “Type of Tax” would be “income” and the “Tax Form Number” would be the 1041. Remember, under IRC 644, the calendar year is always the tax year of the 1041 so great care should be taken in properly completing the “Year(s) or Period(s)” area of either form. The only other tax form allowed on a 2848 relating to the trust would be the Form 990-T if the issue of unrelated business income should arise during the examination. The type of tax would also be “income” and the tax year would be the plan year.

If discrepancy adjustments result from the EP examination, Form 2848 and/or Form 8821 are necessary for the taxpayer responsible for filing Forms 1040, 1065 and/or 1120.

If the examination of Form 5500 results in excise tax for an individual or entity, Form 2848 and/or Form 8821 must be secured to reflect the correct “Taxpayer”, “Type of Tax” (“excise”), the “Tax Form Number” (“5330”), and the taxable periods for which the excise tax is due.

The Form 2848 and/or Form 8821 can only cover one taxable entity and the tax (or taxes) directly related to that entity. In addition, the years entered in “Year(s) or Period(s)” are the **only** years covered by that particular Form 2848 or Form 8821. Any prior or subsequent years examined, in addition to the years stated on Form 2848, Form 8821 or Form 56 will require an additional Form 2848, Form 8821 or Form 56 identifying the additional years.

Question 4: What is the proper title to be used when signing Item 9 of Form 2848 or Item 7 of 8821?

The title should relate to the individual with the authority to sign the form. This is the title used in the signatory area of Form 2848 or Form 8821. For the plan sponsor it should be the title held by the individual who is authorized to sign the form. If the individual holds more than one title, the title which may legally bind the entity should be used by the individual.

Questions Covering Specific Circumstances

The remainder of this memorandum is dedicated to special circumstances and other areas of concern associated with Form 2848 and/or Form 8821.

Question 5: What if a bank or other entity is the trustee?

In this type of situation the appropriate signatory is an officer having authority to bind the bank or other entity and that individual must certify that he/she has such authority. Since this is relating to the trust, this would include completion of both the Form 2848 and the Form 56.

Question 6: What if the examination is conducted on an IRC 403(b) plan?

In the case of the examination of an IRC 403(b) plan the proper signatory is the plan sponsor since it is their records that are being examined. In this case, however, if a revocation is proposed the income tax liability would be assessed against the participants (or annuitants) so a separate Form 2848 or Form 8821 would be required.

Question 7: What would the proper procedure be in the case where the entity sponsoring the plan refuses to take responsibility for that plan?

In the situation where the sponsoring employer denies responsibility for a non-trust type of arrangement (ex. 403(b)) it should be handled in the same manner as Question 2 above. It is the employer's records that are being examined. Also any revocation activity would result in tax liabilities for the participants (or annuitants) so it would be necessary to obtain additional forms from these participants (or annuitants).

Question 8: What would be the procedure for compliance contacts with non-return units such as SEP-IRAs?

Where the situation involves compliance contacts with non return units, it would depend on the records sent to confirm compliance or ultimately examined. Since, under these circumstances it would always be the records of the plan sponsor whether a corporation or individual, the appropriate representative of the entity involved or the individual themselves would be the signatory.

Question 9: Would the Form 2848 and Form 8821 still be valid if changes are made to the forms?

In reference to "pen and ink" changes made to either form, the conservative approach should be used, whereby a new Form 2848 or Form 8821 is secured in

lieu of pen and ink changes to the original secured during the examination process. Alternatively, refer to Reg. Section 601.503(b)(3) which states that “the attorney-in-fact can cure this defect by executing a Form 2848 (on behalf of the taxpayer) which includes the missing information”. This form would then be attached to the original POA to validate it. The regulation contains additional specific requirements that have to be followed in order for either of the forms to be considered valid. It is the position of Examination Programs and Review that “pen and ink” changes that are initialed are not an adequate remedy for an incorrect form.

Question 10: Are the special procedures, used by EPTA, for determining who is to be contacted to obtain specific information a valid approach?

EPTA uses the practice of securing a form which provides written authorization from the employer that often designates specific personnel other than employees acting within the scope of their employment to: 1. furnish records and information; 2. discuss matters during preliminary stages; and 3. receive and/or negotiate proposed adjustments. The letter is on official corporate letterhead and signed by an officer of the corporation. It has been determined that the form is similar to Form 8821 and all of its attendant restrictions. In other words, the use of this form should be restricted to allow a third party to inspect or receive confidential information examined or generated during the course of the examination. Since the use of the authorization form is limited, it is necessary, therefore, to obtain a properly completed Form 2848 to address adjustments and issues pursuant to the guidance in this memo.

Question 11: What if there are prior legitimate Powers of Attorney representing the taxpayer?

Form 2848, Line 8, Form 8821, Line 6 and Form 56, Part IV all provide for the revocation of any same type of prior form on file with the IRS. The Form 2848 automatically revokes any prior Power of Attorney unless the box is checked on Line 8. This is also true for the Form 8821, Line 6, for any prior Form 8821 on file. Ignore the reference to Line 4 on Form 8821. This only applies to specific circumstances not relating to EP. Form 56, Lines 7 and 8, however, requires that a box must be checked if a prior fiduciary responsibility relationship is being revoked. Both the Form 2848 and Form 8821 require that if prior like forms are not to be revoked then copies of those forms must be attached. The filing of Form 2848 will not revoke any prior Form 8821 that is in effect. The filing of Form 8821 also will not revoke any prior Form 2848 that is in effect. See Page 2 of the [Instructions for Form 2848](#) for specific instructions covering other types of revocation of prior Powers of Attorney or on how a Power of Attorney can withdraw on their own.

Question 12: Are there any special rules concerning Multiemployer (MAP) Plans?

Although MAP plans have unique issues of their own the general rules covering the Power of Attorney still apply. Most examinations occur at the trustee's office. Normally these plans are managed by a board of trustees. Agents should review the trust document to determine who has the authority to execute the Form 2848 or Form 8821 (be it one trustee or more). The Form 56 requirements are still applicable. If the union is acting in the role of the plan sponsor, than those rules apply. If the individual records of a participating employer have to be examined then the individual legally able to bind that entity should be the signatory on either the Form 2848 or Form 8821. No other contacts should be made without either a proper Form 2848 or Form 8821 or until the Third Party Contact rules have been properly met. See also Question 1.

The final point of this memo is to again cover the rules concerning unenrolled return preparers. Even though this subject is covered in IRM Section 4.71.1.8(5).and the Instructions for Form 2848, it continues to be an issue concerning the proper preparation and use of Form 2848. In order for a Form 2848, with an unenrolled return preparer, to be valid it must contain the date the Form 5500 was prepared, in the "Jurisdiction (state) or identification" box, left of the signature area found in Part II of the Form 2848. An unenrolled return preparer cannot represent the taxpayer if that individual has not prepared the return and the unenrolled return preparer's representation is limited to the years of preparation. If the examination is expanded into subsequent or prior years and such years are not listed on the Form 2848, a new Form 2848 must be secured. If the prior or subsequent years were not prepared by the unenrolled return preparer, that individual cannot represent the taxpayer for those years. The individual may complete the 8821 but, according to the Form 8821 instructions, the individual appointed may then only "inspect and /or receive a taxpayer's confidential information in any office of the IRS for the type of tax and the years or periods listed on Form 8821". Form 8821 does not authorize the appointee to "advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS". In summary **any** individual listed on a Form 8821 **cannot** be treated like an individual listed on a Form 2848. Even a valid Form 2848 covering an unenrolled return preparer does not "authorize the appointee to execute waivers, statute extensions or closing agreements; or to otherwise represent the taxpayer before other offices of the IRS such as Collection or Appeals".

EXAMPLE 1 – PLAN SPONSOR

Form **2848**

(Rev. June 2008)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

XYZ Pension Plan
XYZ, Inc.
210 Grand Ave.
Asbury Park, N.J. 07712

Social security number(s)

____-____-____

Employer identification number

22-2202140

Daytime telephone number

(____) ____-____

Plan number (if applicable)

001

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

John Wyman, Esq.
Rumson Rd., Rumson, N.J. 07760

CAF No. 1234-5432R

Telephone No. 732-229-7476

Fax No. 732-229-7576

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
N.A.	5500	2006

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11980J

Form **2848** (Rev. 6-2008)

EXAMPLE 1 – PLAN SPONSOR

Form 2848 (Rev. 6-2008)

Page **2**

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date	President Title (if applicable)
John Bloom		XYZ Pension Plan
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual
Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
a	12-54321		

Form **2848** (Rev. 6-2008)

EXAMPLE 1 – PLAN SPONSOR

Form **8821**
(Rev. August 2008)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-1105	
For IRS Use Only	
Received by:	
Name	_____
Telephone	() _____
Function	_____
Date	/ /

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print) XYZ Pension Plan XYZ, Inc. 210 Grand Ave. Asbury Park, N.J. 07712	Social security number(s) _____ _____	Employer identification number 22 2202140
	Daytime telephone number () _____	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address John Gallagher 22 Ocean Ave., Monmouth Beach, N.J. 07750	CAF No. NA Telephone No. 732-222-2927 Fax No. 732-222-2827 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
NA	5500	2006	NA

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ☐

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☒

b If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box ☐

To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____	Date _____	Signature _____	Date _____
John Bloom	President		
Print Name	Title (if applicable)	Print Name	Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	

Example 2 -Trust

Form **2848**
(Rev. March 2004)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I

Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

XYZ Pension Trust
XYZ, Inc.
210 Grand Ave.
Asbury Park, N.J. 07712

Social security number(s)

Daytime telephone number
() _____

Employer identification
number

52 : 1456377

Plan number (if applicable)
001

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

John Wyman, Esq.
Rumson Rd., Rumson, N.J. 07760

CAF No. 1234-5432R

Telephone No. 732-229-7476

Fax No. 732-229-7576

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Income	1041	2006
Income	990-T	200604

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific uses not recorded on CAF.** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ►

For Privacy Act and Paperwork Reduction Notice, see page 4 of the instructions.

Cat. No. 11980J

Form **2848** (Rev. 3-2004)

Example 2 -Trust

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐ **►**
- b** If you do not want any notices or communications sent to your representative(s), check this box ☐ **►**
- 8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐ **►**
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
- IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Trustee

Signature	Date	Title (if applicable)
James Doherty		XYZ Pension Trust
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual
Signature	Date	Title (if applicable)
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	
Print Name		

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions.

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date
a	12-54321		

Example 2 -Trust

Form 56 (Rev. December 2007) Department of the Treasury Internal Revenue Service	Notice Concerning Fiduciary Relationship (Internal Revenue Code sections 6036 and 6903)	OMB No. 1545-0013
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Part I Identification

Name of person for whom you are acting (as shown on the tax return) XYZ Pension Trust	Identifying number 52-1456377	Decedent's social security no. : : :
Address of person for whom you are acting (number, street, and room or suite no.) 210 Grand Ave.		
City or town, state, and ZIP code (If a foreign address, see instructions.) Asbury Park, N.J. 07712		
Fiduciary's name James Doherty		
Address of fiduciary (number, street, and room or suite no.) 210 Grand Ave.		
City or town, state, and ZIP code Asbury Park, N.J. 07712	Telephone number (optional) ()	

Part II Authority

1 Authority for fiduciary relationship. Check applicable box:

a(1) ☐ Will and codicils or court order appointing fiduciary (2) Date of death

b(1) ☐ Court order appointing fiduciary (2) Date (see instructions)

c ☒ Valid trust instrument and amendments

d ☐ Other. Describe ►

Part III Nature of Liability and Tax Notices

2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ► **Income**

3 Federal tax form number (706, 1040, 1041, 1120, etc.) ► **1041 (and 990-T if the same year)**

4 Year(s) or period(s) (if estate tax, date of death) ► **2006 (200604 for 990-T if plan is on a fiscal year)**

5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **all** items described on lines 2, 3, and 4, check here ☒

6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **some** (but not all) of the items described on lines 2, 3, and 4, check here ► ☐ and list the applicable federal tax form number and the year(s) or period(s) applicable

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ☐

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authority

b ☐ Certificate of dissolution or termination of a business entity

c ☐ Other. Describe ►

Section B—Partial Revocation

8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ☐

b Specify to whom granted, date, and address, including ZIP code.
►

Section C—Substitute Fiduciary

9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) ☐


►

Example 2 -Trust

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time	a.m. p.m.
Place of other proceedings			

Part VI Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
		Trustee	
		Fiduciary's signature	Title, if applicable

Example 2 -Trust

Form 8821 (Rev. August 2008) Department of the Treasury Internal Revenue Service	Tax Information Authorization ▶ Do not sign this form unless all applicable lines have been completed. ▶ Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.	OMB No. 1545-1165 For IRS Use Only Received by: _____ Name _____ Telephone (____) _____ Function _____ Date ____/____/____
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1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Social security number(s)	Employer identification number
XYZ Pension Trust XYZ, Inc. 210 Grand Ave. Asbury Park, N.J. 07712	____	52 1456377
	Daytime telephone number (____) _____	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. 1234-5432R
John Wyman, Esq.. Rumson Rd., Rumson, N.J. 07760	Telephone No. 732-229-7476
	Fax No. 732-229-7576
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Income	1041	2006	NA
Income	990-T	200604	NA

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☒

b If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box ☐

To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____ James Doherty Trustee Print Name Title (if applicable)	Signature _____ Date _____ Print Name Title (if applicable)
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☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature